

Article - Tax - General

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§13-1010.

A person, including an officer of a corporation, who is required to pay the sales and use tax and who willfully evades the tax by use of a license number or exemption number that has not been issued by the Comptroller to the person using the number is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000 or imprisonment not exceeding 1 year or both.

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